I hereby certify that this correspondence is being deposited with the U.S. Postal Service as Express Mail, Airbill No. EV 553864979 US, in an envelope addressed to: MS Amendment, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on the date shown below.

Dated: August 15, 2005

Signature: ____

Docket No.: SIW-020RCE

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Yosuke Fujii et al.

Application No.: 10/010051

Filed: November 9, 2001

For: FUEL CELL

Confirmation No.: 7833

Art Unit: 1745

Examiner: J. S. Maples

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Office Action dated February 18, 2005 (Paper No. 021505) please amend the above-identified U.S. patent application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 10 of this paper.

08/19/2005 EFLORES 00000078 120080 10010051

01 FC:1202

100.00 DA